half mills each year, upon all taxable property in said city, for the purpose of acquiring property for the use of the fire department and equipping the same. No part of the general fund shall be used for equipping said fire department. Nothing in this act shall be held to extend the power of such cities to make annual levies for general and special taxes in excess of forty-eight (48) mills.

- SEC. 2. Maximum tax levy—maturity. Such cities shall have the power after the purchase of the property and equipment, by ordinance or resolution, to levy at any one time the whole or any part of the cost of such property and equipment upon such taxable property and determine the percentage of tax, not exceeding one and one-half mills, to be paid each year, and the number of years not exceeding ten, given for the maturity of each installment thereof. Certificates of such levy shall be filed with the county auditor in which said city is located, setting forth the amount of percentage and maturity of said tax, or each installment thereof, certified as correct by the city clerk or auditor, and thereupon said tax shall be placed upon the tax lists of the proper county or counties, and collected as other taxes.
- SEC. 3. Fire fund bonds. Any such city may anticipate the collection of taxes authorized to be levied for a fire fund for the equipment, or purchase of property for the fire department, and for that purpose may issue fire fund certificates or bonds with interest coupons, and the provisions of chapter twelve (12), title five (5) of the code shall be operative as to such certificates, bonds and coupons, in so far as they may be applicable.
- SEC. 4. Bonds secured by assessments. Said certificates, bonds and interest thereon shall be secured by said assessments and levies and shall be payable only out of the funds derived from such levies and pledged to the payment of the same, and no certificates or bonds shall be issued in excess of taxes authorized and levied to secure the payment of the same. It shall be the duty of such city on receipt of such funds, to hold the same separate and apart in trust for the payment of said certificates, bonds and interest and to apply the proceeds of such funds to the payments of said certificates, bonds and interest.

Approved April 17 A. D. 1913.

CHAPTER 66.

AUTHORITY OF CITIES AND TOWNS TO CONTRACT TO PURCHASE HEAT, GAS, WATER AND ELECTRIC CURRENT AND TO SELL THE SAME.

H. F. 212.

AN ACT to amend the law as it appears in section seven hundred twenty (720) supplement to the code, 1907, as amended by chapter forty-four (44) acts of the thirty-third (33) general assembly, and chapter thirty-four (34) acts of the thirty-fourth (34) general assembly and to authorize cities and towns to enter into contracts to purchase heat, gas, and electric current, and to sell the same.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Heat—gas—water—electric current—buy and sell. That the law as it appears in section seven hundred twenty (720) of the supplement to the code, 1907, as amended by chapter forty-four (44) acts of the thirty-third (33) general assembly, and chapter thirty-four (34) acts of the thirty-fourth (34) general assembly be, and the same is hereby amended by adding thereto

after the period following the word "renewed" in the tenth line thereof, the following: "And they shall have power to enter into contracts with persons, corporations or municipalities for the purchase of heat, gas, water, and electric current for either light or power purposes, and shall have power to sell the same either to residents of such municipality, or to others, including corporations, and to erect and maintain the necessary transmission lines therefor either within or without the corporate limits, to the same extent in the same manner, and under the same regulations, with the same power to establish rates and collect rents as is or hereafter may be provided by law for cities having municipally owned plants", and by inserting after the word "amended" in the twelfth line of said section as amended by chapter thirty-four (34) acts of the thirty-fourth (34) general assembly the following: "or contract of purchase entered into".

SEC. 2. In effect. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Register & Leader and Des Moines Capital, newspapers published at Des Moines, Iowa, said publication to be without expense to the state.

Approved April 17 A. D. 1913.

I hereby certify that the foregoing act was published in the Register and Leader April 21, 1913, and in the Des Moines Capital April 19, 1913.

W. S. ALLEN, Secretary of State.

CHAPTER 67.

POWER OF CITIES AND TOWNS TO SELL PRODUCTS OF CERTAIN MUNICIPAL PLANTS.

H. F. 131.

AN ACT to amend the law as it appears in section seven hundred twenty-four (724), supplement to the code 1907, and in section eight hundred ninety-four (894), supplement to the code 1907 relating to the powers of cities and towns.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Rates taxes heat water gas electric current. That the law as it appears in section seven hundred twenty-four (724) supplement to the code, 1907, be and the same is hereby amended by inserting immediately after the comma, following the word "plants" in line two thereof the following: "and shall have the power to sell the products of such municipal heating plants, waterworks, gas works or electric light or electric power plants, to any municipality, individual or private corporations outside of the city or town limits as well as to individuals or corporations within its limits, and to erect in the public highway the necessary poles upon which to construct transmission lines, and".
- Sec. 2. Municipality. That the law as it appears in subdivision eight (8) of section eight hundred ninety-four (894) supplement to the code 1907, be and the same is hereby amended by inserting after the word "any" in line three of said paragraph the word "municipality."